

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dennis M. Wetzel  
DOCKET NO.: 06-00354.001-R-1  
PARCEL NO.: 19-09-11-404-020-0000

The parties of record before the Property Tax Appeal Board are Dennis M. Wetzel, the appellant, and the Will County Board of Review.

The subject property consists of a three-step ranch dwelling of brick exterior construction containing 2,842 square feet of living area that was built in 2000. Features include an unfinished basement, central air conditioning, a fireplace, and a 671 square foot attached garage. The subject property is located in Tinley Park, Frankfort Township, Will County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The subject's land assessment was not contested. In support of this claim, the appellant submitted an analysis of seven suggested comparables. The appellant indicated the comparables are located from across the street to three blocks from the subject. In addition, the comparables are located in the same phase of development within Brookside Glen Subdivision. The comparables consist of three-step ranch dwellings of brick exterior construction that were built in 2000 or 2001. Features include central air conditioning, one fireplace, and attached garages ranging in size from 651 to 755 square feet. The appellant provided no information regarding basements. The dwellings range in size from 2,519 to 2,909 square feet of living area and have improvement assessments ranging from \$86,182 to \$103,946 or from \$31.53 to \$36.97 per square foot of living area. The subject property has an improvement assessment of \$115,783 or \$40.74 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	21,379
IMPR.:	\$	103,731
TOTAL:	\$	125,110

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$137,162 was disclosed. In support of the subject's assessment, the board of review submitted a map of the subject's subdivision, property record cards and an assessment analysis detailing eight suggested comparables. The board of review representative for this appeal, Frankfort Township Assessor Paul J. Ruff, prepared the evidence, offered testimony, and presented the case on behalf of the Will County Board of Review. The board of review's evidence indicates seven of the eight comparables are located approximately ½ mile from the subject in different phases of development within Brookside Glen Subdivision. Comparable 5 is located a few blocks from the subject.

The comparables consist of three-step ranch dwellings of brick and frame exterior construction that were built from 1998 to 2004. Features include central air conditioning, one fireplace, and attached garages ranging in size from 649 to 753 square feet. The assessor provided no information regarding basements. The dwellings range in size from 2,601 to 2,844 square feet of living area and have improvement assessments ranging from \$111,121 to \$126,606 or from \$40.20 to \$45.94 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The parties submitted 15 assessment comparables for the Board's consideration. The Board gave diminished weight to seven comparables submitted by the board of review. In reviewing the map submitted by the board of review, the Board finds these comparables are clearly located in different sections/phases of the subject's subdivision. In fact, these comparables are located approximately ½ mile from the subject whereas the remaining eight comparables are located in close proximity within a few blocks of the subject.

The Property Tax Appeal Board finds the remaining eight comparables to be most similar when compared to the subject in

location, age, size, design and features. They have improvement assessments ranging from \$86,182 to \$116,504 or from \$31.53 to \$44.00 per square foot of living area. The subject property has an improvement assessment of \$115,783 or \$40.74 per square foot of living area, which falls within the range established by the most similar assessment comparables. However, the Board finds seven of the eight most similar comparables have improvement assessments ranging from \$86,182 to \$103,946 or from \$31.53 to \$36.97 per square foot of living area, considerably less than the subject. Thus, the Property Tax Appeal Board finds the best evidence in this record establishes a consistent pattern of assessment inequity by clear and convincing evidence. Therefore, the Board finds a reduction in the subject's improvement assessment is justified.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



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Member



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Member



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Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE

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ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.